

Central Florida Council 2017 Budget

To make it easier to compare the year to year financials, the attached summary budget has been edited. Most notably, National Jamboree and Philmont figures are being shown at the bottom of the summary. This ensures that these events, which do not happen every year, do not cause fluctuations on both the income and expense lines. The standard monthly financials presented in 2017 will not be separated out in this fashion.

Support and Revenue

Support and Revenue Including National Jamboree and Philmont

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$6,739,331	\$6,446,071	\$6,391,236	\$6,064,006	\$7,326,520

Support and Revenue Excluding National Jamboree and Philmont

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$6,236,965	\$6,365,496	\$6,391,236	\$5,977,811	\$6,823,020

Support and Revenue is budgeted to grow \$845,209 (without including the National Jamboree or Philmont), a 14.1% increase. While this increase seems very high, there are several areas that support this increase. These are documented in each revenue line item, including:

- 4% earnings of Endowment Fund is budgeted in the interest line item, budget line 8 on page 9. This accounts for \$58,000 of the increase.
- Implementation of a new Insurance Recovery Fee, which will offset the costs of insurance that are necessary for the council to operate. See budget line 4 on page 5. This accounts for \$247,950 of the increase.
- The Friends of Scouting budget is decreased in 2017, but Special Events is increased by a larger amount.
- The Learning for Life grant is higher in 2016-17 than 2015-16. See line item 6 on page 7.
- The popcorn sale is projected to grow significantly due to the addition of a dedicated product sale executive. See line item 7 on page 7.
- Camping revenue is projected to increase by \$209,343, as justified in the Camping section of this presentation, line 9 on page 9.
- Activity revenue is projected to increase by \$110,096, most of which is the result of a huge council camporee in December 2017 that will provide an unparalleled experience, including fireworks and a band. See line item 10 on page 11.

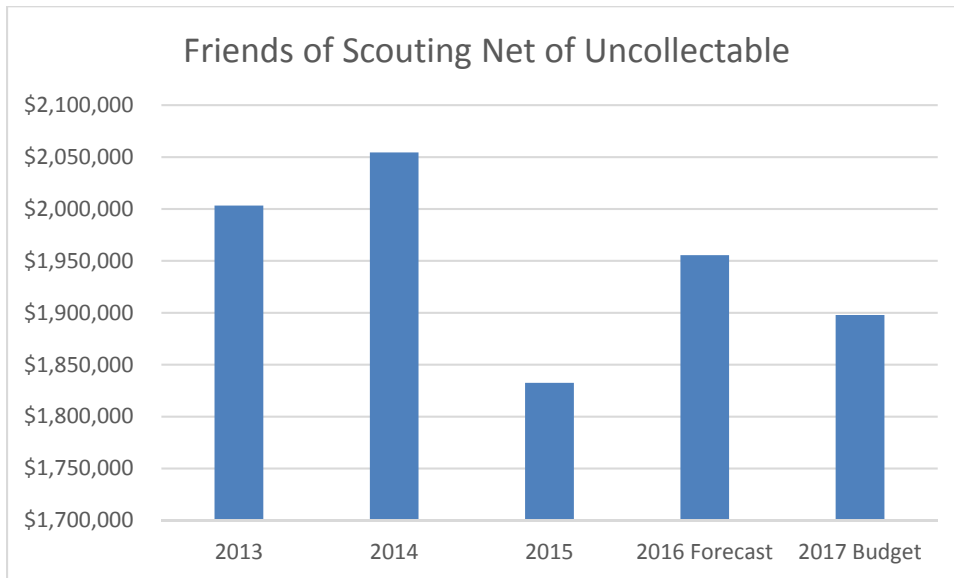
Friends of Scouting (Annual Giving) – Line 1

The Friends of Scouting campaign consists of two major components:

- A family campaign conducted within each unit where parents and leaders have the opportunity to support the council's Scouting program
- A community campaign which consists of numerous Golden Eagle Dinners, at which many corporations, foundations and individuals contribute to Scouting

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Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$2,003,349	\$2,054,458	\$1,832,603	\$1,955,565	\$1,897,960



The goal for the Friends of Scouting (FOS) campaign is \$2,063,000, or \$1,897,960 after the allowance for uncollectable.

Community	\$1,673,000
Family	\$390,000
Total FOS Gross	\$2,063,000
Uncollectable	(\$165,040)
Net	\$1,897,960

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The community campaign is budgeted to decrease, while the FOS campaign will remain almost flat. Overall, the budgeted decrease (\$57,605) in FOS giving for 2017 compared to 2016 is conservative for a number of reasons:

- Community giving
 - The council has reduced the number of field directors from three to two due to 2016 budget concerns and impact from the revised Fair Labor Standards Act, thereby reducing capacity since one of the field director's primary jobs is to raise money.
 - A recent change in rules governing donation of seized funds by law enforcement agencies will result in decreased donations from our law enforcement partners. This change alone is expected to result in a decrease of \$50,000 to \$75,000.
- Family giving
 - The base family giving level is going up from \$75 to \$150, the cost of supporting one Scout. This is expected to increase family giving by \$50,000.
 - The second family giving level (\$300) will once again include a council FOS polo shirt.
 - The top level of \$1200, an increase from \$1050, now includes recognition with a brick at camp.
 - A new unit incentive is also expected to result in increased family giving. If a unit meets or exceeds its 2017 goal set by the council, and pays at least the amount of the goal by June 30, 2017, the unit will receive 10% of that paid amount in their unit account.

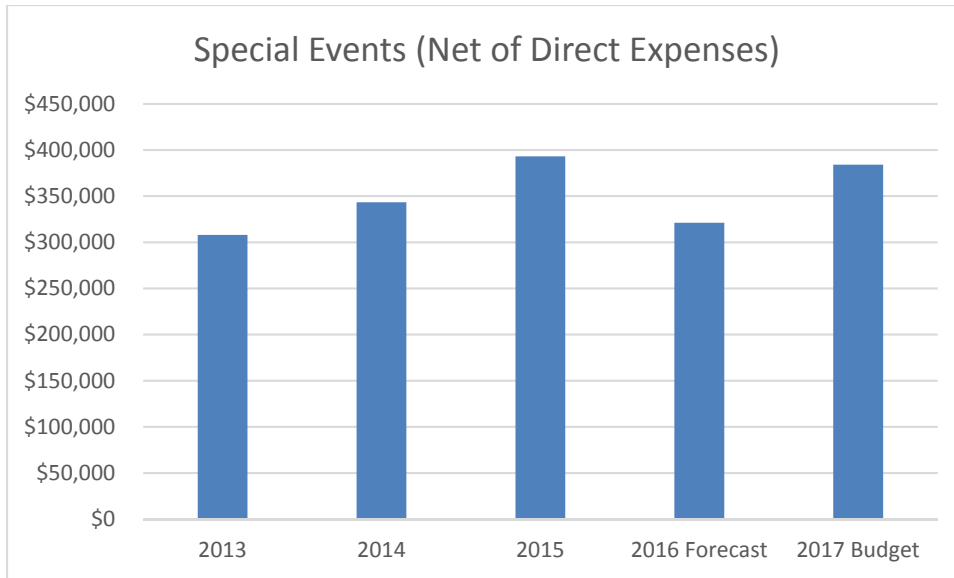
Special Events (Net of Direct Expenses) – Line 2

Several specific events make up this category:

- A sporting clays tournament
- Two golf tournaments, one in the metro Orlando area and one on the coast
- A travel, sports and entertainment auction
- A Hispanic Heritage luncheon benefitting Hispanic Scouting
- The Whitney M. Young, Jr. Service Award Luncheon benefitting Scoutreach youth
- Space Coast Lightfest holiday light display

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$308,100	\$343,369	\$393,079	\$321,179	\$384,119

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The following chart shows the income and expenses (direct and indirect) for each special event.

	2013 Rev	2013 Exp	2014 Rev	2014 Exp	2015 Rev	2015 Exp	2016 Rev	2016 Exp	2017 Rev	2017 Exp
Sporting Clays	\$122,453	\$37,900	\$135,526	\$38,933	\$145,731	\$37,771	\$145,000	\$37,847	\$155,000	\$44,847
Golf (Metro)	\$76,858	\$18,892	\$79,033	\$13,989	\$83,106	\$15,514	\$50,000	\$17,905	\$80,000	\$17,905
Golf (Brevard)	\$0	\$0	\$0	\$0	\$16,565	\$5,967	\$20,072	\$5,919	\$20,072	\$6,065
Auction	\$74,455	\$19,458	\$89,375	\$23,734	\$109,095	\$26,058	\$58,737	\$25,867	\$85,000	\$25,044
Hispanic Luncheon	\$24,855	\$9,392	\$23,270	\$8,796	\$44,260	\$8,902	\$27,500	\$8,069	\$31,000	\$8,569
Whitney M. Young Luncheon	\$49,761	\$8,176	\$48,765	\$8,920	\$48,485	\$8,133	\$49,530	\$9,196	\$49,530	\$9,147
Lightfest	\$132,067	\$97,942	\$152,540	\$110,212	\$147,203	\$106,923	\$160,500	\$108,929	\$160,500	\$108,929

Although the 2017 budget for these events is significantly increased from 2016, council history would indicate that the numbers are realistic.

- During the critical preparation time for the auction and other events, the staff member leading special events left the profession on April 1, 2016. The position was vacant for 10 weeks.
- The auction, which had averaged \$90,975 for the previous three years, brought in less than \$60,000 in 2016 and is budgeted at \$85,000 in 2017. This amount is based partially on the formation of a Guild of Eagle Scout Moms helping rejuvenate the auction. The average income for the past four years is \$82,915.
- The metro golf tournament, which averaged \$79,666 for 2013-2015, brought in approximately \$50,000 in 2016 and is budgeted at \$80,000 in 2017. In 2016, the event had to change courses 30 days before the tournament. The committee is also being enhanced for 2017.
- Other special events are budgeted for 2017 based on actual or forecast numbers for 2016.

Foundations and Trusts – Line 3

Numerous foundations and trusts donate to Scouting through the Friends of Scouting / Golden Eagle Dinner campaign (budget line 1 on page 1). A few donations from foundations and trusts that are not part of the annual Friends of Scouting campaign are recorded in this category.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Foundations and Trusts	\$24,103	\$36,210	\$1,800	\$8,019	\$1,410

Other Direct Income – Line 4

Income that does not fit into the above categories and is donated directly to the council is placed in this category. This includes gifts-in-kind, principally donated advertising.

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness, property, automobile, and directors and officers insurance. A list of expected costs of each of the major categories is shown below. Note that the list does not include the council costs to provide employee insurance such as medical insurance. Also note that liability insurance is projected to decrease in 2017, based on the average number of Scouts during the past four quarters being lower than the equivalent numbers the previous year.

As part of the annual recharter process, beginning in 2017, the council will implement a new insurance recovery fee to help fund these costs. A fee of \$15 per person will be collected during the recharter process. The \$15 rate will remain constant during the years 2017 and 2018. Many other councils have implemented a similar fee. Based on June 30, 2016 membership numbers, and excluding LDS and Scoutreach youth and adults, 16,530 youth and adults would contribute \$247,950 to this fund in 2017.

Cost of Insurance

	2013	2014	2015	2016	2017
Liability	\$ 40,051	\$ 62,920	\$ 75,037	\$ 96,772	\$ 78,568
Accident and Sickness	\$ 25,940	\$ 22,624	\$ 22,998	\$ 24,321	\$ 25,051
Property	\$ 54,442	\$ 55,934	\$ 56,872	\$ 49,445	\$ 56,677
Vehicles	\$ 15,962	\$ 16,951	\$ 18,203	\$ 17,371	\$ 17,892
Directors and Officers	\$ 2,845	\$ 2,184	\$ 1,622	\$ 1,764	\$ 1,764
Worker's Comp	\$ 23,524	\$ 23,495	\$ 30,597	\$ 42,299	\$ 50,000
Unemployment	\$ 18,635	\$ 12,028	\$ 20,022	\$ 16,000	\$ 16,000
Total	\$ 181,399	\$ 196,136	\$ 225,351	\$ 247,972	\$ 245,951

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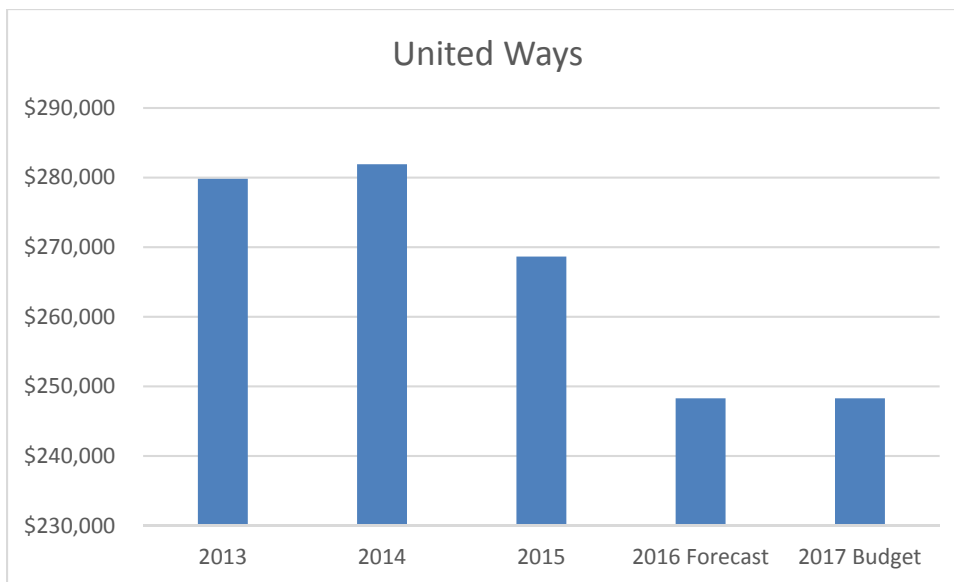
In addition to the insurance recovery fee (2017 column only), this line includes a few contributions from government agencies.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Other Direct Income	\$1,988	\$38,214	\$45,130	\$25,412	\$285,950
Gifts-in-Kind	\$221,290	\$208,920	\$218,816	\$208,920	\$208,920

United Way – Line 5

United Way Allocations run from July 1 – June 30. The “Other” line includes United Ways from other areas of the country as well as other similar agencies.

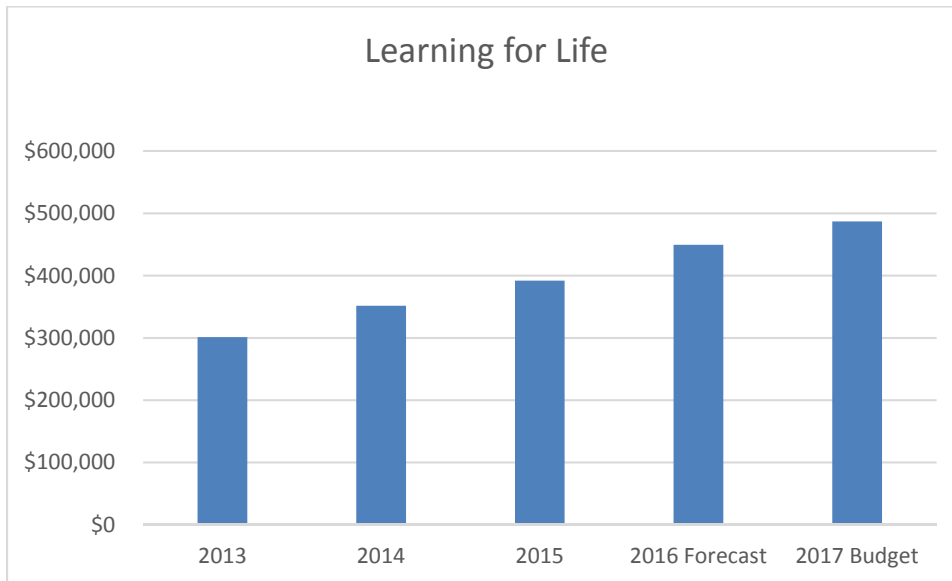
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Heart of Florida	\$150,618	\$168,346	\$154,922	\$150,943	\$150,943
Brevard	\$49,718	\$37,424	\$30,876	\$31,301	\$31,301
Volusia Flagler	\$31,039	\$29,491	\$32,179	\$31,651	\$31,651
Lake Sumter	\$16,623	\$14,372	\$22,076	\$6,151	\$6,151
Other	\$31,830	\$32,287	\$28,590	\$28,230	\$28,230



Government Grants and Fees – Line 6

Learning for Life is a school-based character education program funded by the Florida Department of Education and currently serving numerous schools in Orange County. The grant funds two full-time and two part-time employees that serve 35,000 students. Schools are provided with lesson plans and handouts electronically or on paper, along with numerous other services. Note that while that income is shown in the chart below, the income was classified by the National Office as Other Income (line 11), not Government Grants and Fees (line 6), in 2013-2015 financial statements. It is recorded below in this category for consistency. Learning for Life grants follow the school year, July 1-June 30, and therefore cross the council budget year.

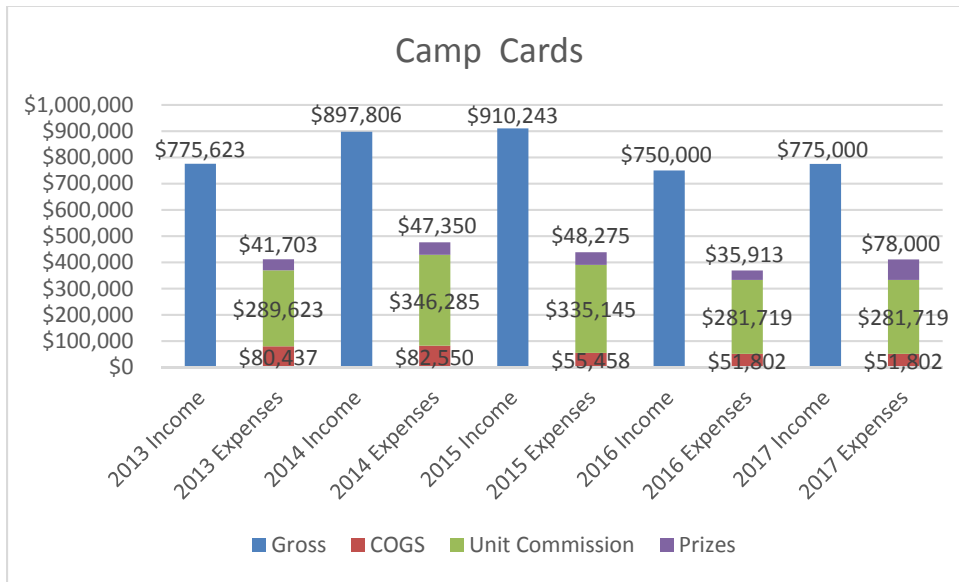
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Learning for Life	\$301,190	\$351,668	\$391,920	\$449,500	\$487,000



Product Sales (net) – Line 7

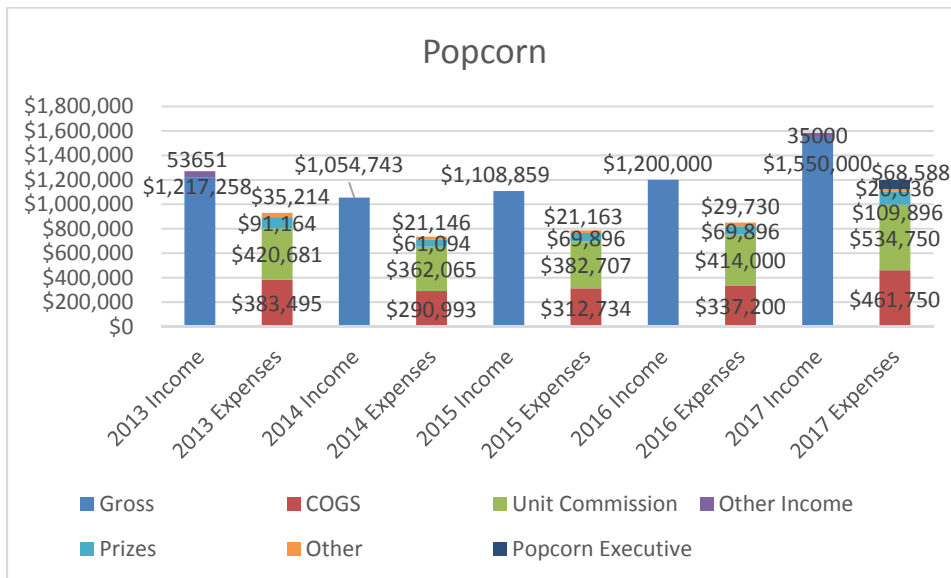
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. The first chart shown below is the gross sale amount minus the cost of the products and the unit commissions. There are additional expenses, including prizes, that are shown below.

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$818,646	\$870,655	\$933,058	\$865,279	\$969,979



Camp card sales have fluctuated significantly from year to year, partially based on the offers on the card. In 2016, Publix no longer appeared on the card, and sales dropped. In 2017, the camp card sale will include a small fee for cards returned beyond 25% of the cards issued in order to control inventory and reduced wasted cards. In 2016, the council disposed of 119,214 cards at a cost of \$22,651.

More importantly, the focus of the camp card sale is being altered to emphasize opportunities for Scouts to earn their way to an unparalleled experience at camp. While gift cards will still be available, there will be numerous camping activities that can be earned through the sale. These include summer camp, winter camp, day camp, Cub theme campouts, TNAW (Tipisa Native American Weekend) and the council camporee.



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In early 2017, an additional full-time product sales executive with professional Scouting experience will be added to the development team. That person's full-time job will be to take the council's popcorn sale, and the next year's camp card sale, to the next level. Based on results from several comparable councils, the position should help drive up sales significantly, even in the first year, including, paying for all the costs of the position, estimated at \$68,588 with salary, benefits, training and taxes for 2017.

Investment Income – Line 8

Each year, the council can choose to recognize a portion of the council endowment fund as income in the operating fund, based on the current council spending policy for endowment.

For 2017, the budget reflects income based on 4% of the fund.

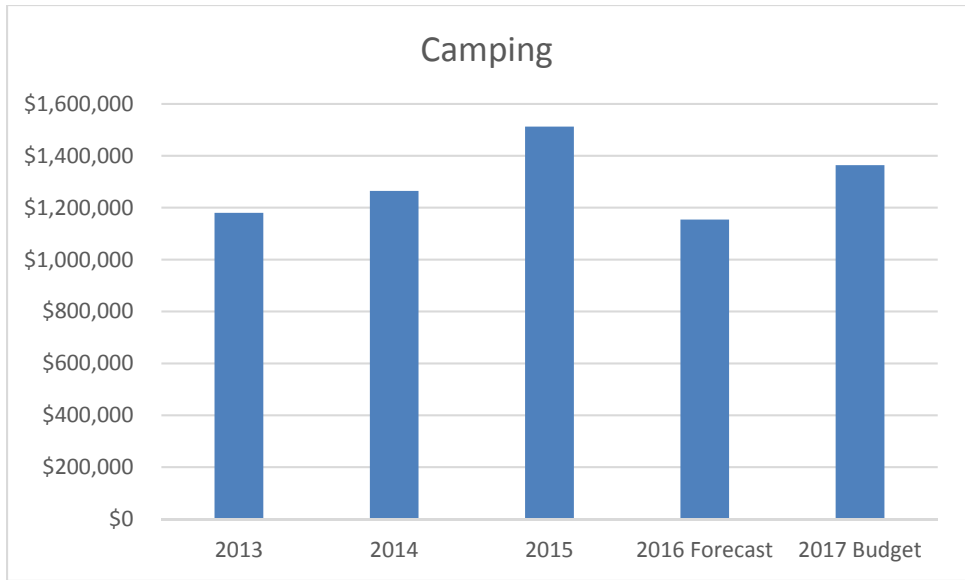
Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$91,156	\$174,000	\$66,000	\$0	\$58,000

Camping – Line 9

The Camping line represents income from council camping activities at Camp La-No-Che and the Leonard and Marjorie Williams Family Scout Reservation, including the following:

- Summer Camp
- Winter Camp
- Cub Theme Weekends, Fun with Son and Tiger Growl
- NYLT
- Cope and Adventure Tower
- Camp Food Service
- Camp Trading Post

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$1,180,398	\$1,264,496	\$1,512,739	\$1,157,231	\$1,363,779



Each spring and fall, thousands of Cub Scouts and their families attend weekend campouts at Camp La-No-Che. The most popular are four Cub Halloween weekends held each October and the Tiger Growl held each November. There are also several other weekends such as a Holiday Weekend, Fun With Son and Webelos to Scout Transition.

Attendance	2013	2014	2015	2016	2017 Forecast
Cub Weekends at La-No-Che	3434	2589	2694	2465	2810

Each year, there are several opportunities for long-term camping in the council. The list below does not include Scouts that attend national high adventure bases, other councils’ camps, or troop-run summer camps.

- Summer camp - There are six or seven weeks of summer camp held each year. In 2016, attendance dropped significantly for the first time in many years. Less units attended and less Scouts per unit came to summer camp. In addition, due to a mix-up on the calendar, only two of the seven counties in the council were out of school during all of week 1. That resulted in an attendance of only 142 Scouts instead of the average 549 in 2013-2015. In 2017, the calendars have been carefully checked to ensure that summer camp starts after all seven counties are out of school. There are also opportunities for Scouts to earn their way to summer camp through the camp card sale. The summer camp fee for 2017 will be \$315 per Scout, up from \$300 in 2016. However, the fee will be almost totally inclusive. Other than a few programs provided by outside vendors such as horseback riding and SCUBA, and purchases such as handicraft kits, photos, etc., there will be very few additional fees. Waterskiing, ATVs, shooting, climbing, COPE, and most other programs will no longer cost a Scout anything extra. As in 2016, the first two adults attend free, while other adults pay \$125 each in 2017, an increase from \$110 in 2016. In 2016, approximately 40% of the Scouts attending summer camp at Camp La-No-Che were from the Central Florida Council, and 60% were from other councils.
- NYLT – National Youth Leadership Training is a week-long training programs for Scouts in leadership positions that trains them in leadership techniques. There will be a fee increase for NYLT in 2017.
- Outside groups – Several outside groups such as JROTC use the Camp La-No-Che facilities and program for their own long-term programs each year.
- Eagle Encampment – For a week each summer, the Eagle Encampment provides an opportunity for Scouts to work on numerous Eagle-required merit badges in an air-conditioned environment. Note that the income and expenses from Eagle Encampment are in the Activities portion of the budget, line 10 on page 11.

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- Winter Camp – In December, during the Christmas/Winter break, the council offers a program similar to summer camp, but lasting four days. In 2013 and 2016, two sessions of winter camp were held.

Long-Term Camping Attendance	2013	2014	2015	2016	2017 Forecast
La-No-Che Summer Camp	3237	2985	2917	2017	2475
NYLT	55	103	168	102	105
Outside Groups	648	345	685	200	300
Eagle Encampment	77	77	92	87	90
Winter Camp	470	360	385	430	400
Total Youth	4487	3870	4247	2836	3370

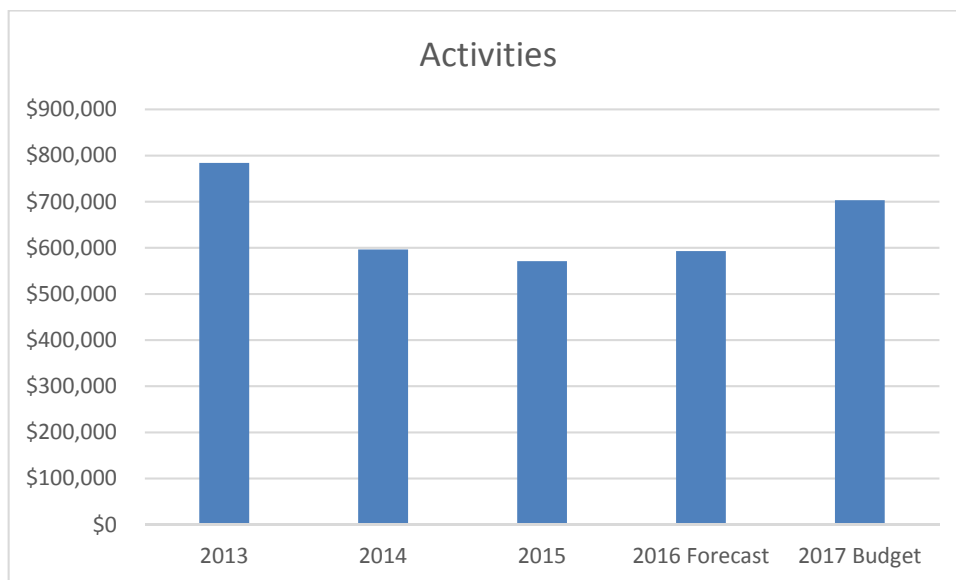
Activities – Line 10

This line includes all events that are not held at Camp La-No-Che. This includes:

- Day Camp
- District and Council Camporees
- Pinewood Derby
- District and Council Banquet
- Cub Family Campout

National Jamborees held in 2013 and 2017 and Philmont contingents in 2014 and 2016 are not included in the information below.

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$784,005	\$596,515	\$571,164	\$593,032	\$703,128



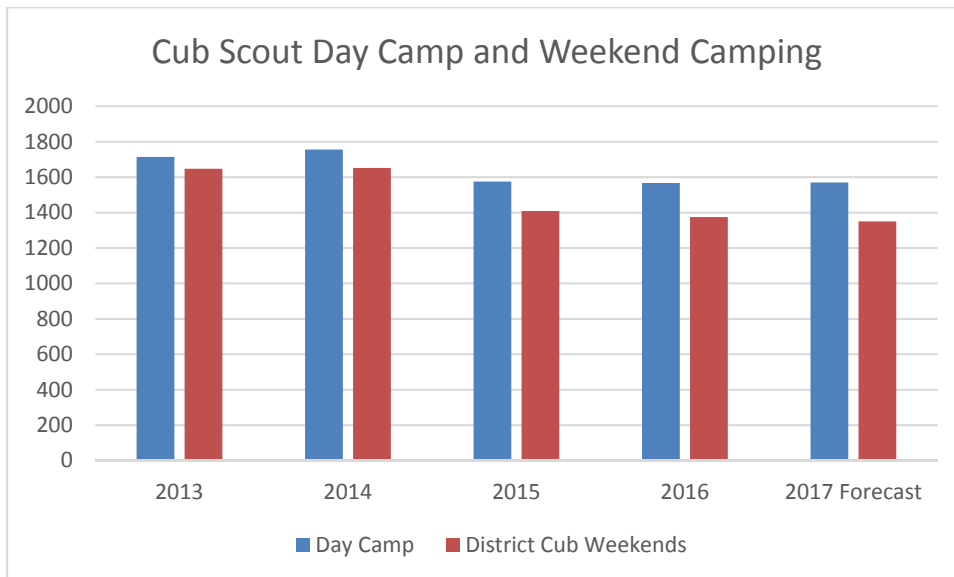
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In 2017, a newly rejuvenated council camporee will be held at a new facility. The camporee will be designed to provide an unparalleled experience for every Scout and adult that attends, with a large fireworks show, recognized band, and many other exciting features. Approximately 4000 Boy Scouts and leaders attended the 2008 council camporee, 3400 attended in 2011, and 3200 attended in 2014. With the new format, the budget projects 3000 Boy Scouts and leaders and another 2400 Cub Scouts, Webelos and their leaders and families attending the camporee.

There are numerous day camp and camping opportunities provided for Cub Scouts each year in addition to the Camp La-No-Che Cub Weekends. These include the following:

- Day Camp – In 2016, 1567 Cub Scouts and Webelos Scouts attended a five-day day camp. 19 different camps were held throughout the council, with each district conducting one, two or three camps.
- District Cub Weekends – Each district conducts a Cub Family Campout in the fall. In many cases, these provide the first Scouting campout for Cub Scouts that join earlier in the fall.

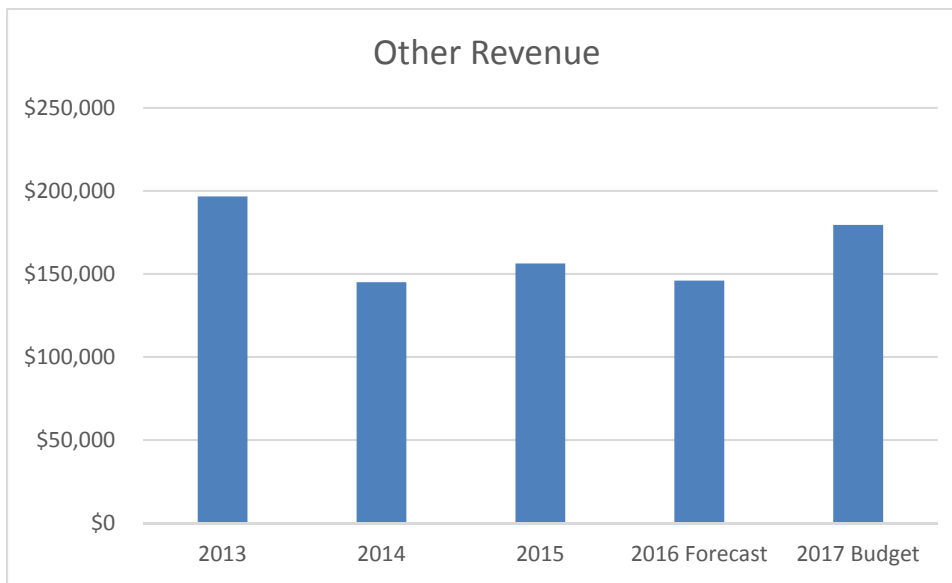
Attendance	2013	2014	2015	2016	2017 Forecast
Day Camp	1714	1756	1575	1567	1570
District Cub Weekends	1648	1652	1409	1375	1350



Other Revenue – Line 11

This income is from sources of revenue that do not belong anywhere else, primarily income from the two National Scout Shops that is received in lieu of rent. Learning for Life revenue in 2013-2015 is reported on this line in council financial statements, but shown in Government Grants and Fees in this presentation for consistency. Marketing money from the popcorn company that is show in this line in 2013 and 2017 has been shown in the popcorn table in product sales above instead of this line, although it appears on this line in the financial statements.

Actuals			Forecast	Budget
2013	2014	2015	2016	2017
\$196,690	\$145,071	\$156,285	\$146,000	\$179,500



Expenses

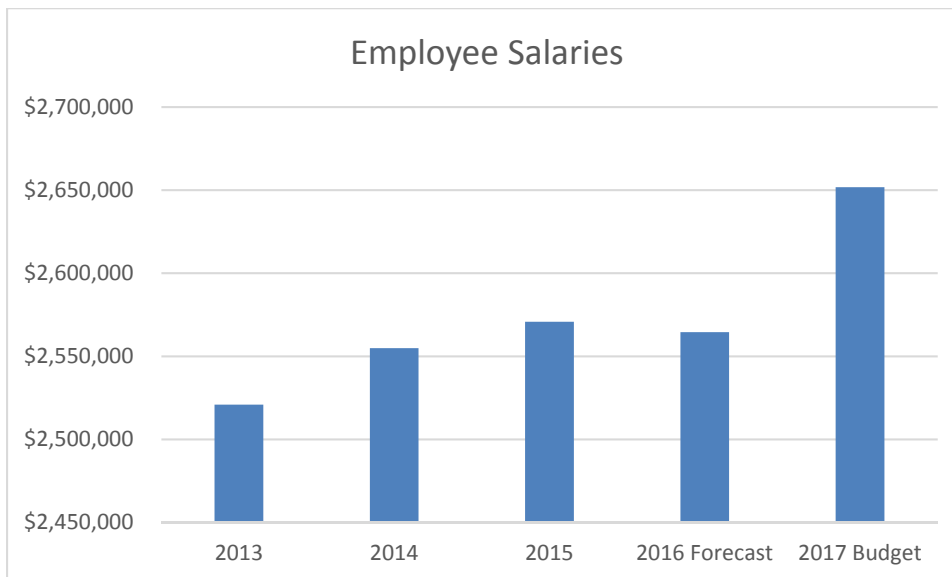
Salaries – Line 12

Salary expenses make up the largest portion of the Council's expenses. Staff members (23 full-time professionals along with 13 full-time and 1 part-time support / administrative staff, 3 Rangers/Caretakers, 2 full-time and 2 part-time Learning for Life staff, and 3 full-time & 10 part-time Outreach program aids) supporting and empowering volunteers (over 6,000 adult volunteers active and registered in our Council) help drive and deliver the Scouting program to the thousands of youth members involved (over 22,000 youth members registered). The Council employs one full-time person (both professional and support) for every 150 Scouting volunteers and every 500 young people registered in the Scouting program. The salary line item includes summer camp staff salaries at \$157,500 and Outreach salaries of \$311,847. The budget assumes a 2% vacancy rate among full-time staff.

The newly revised Fair Labor Standards Act (FLSA) requires that exempt employees earn a minimum salary of \$47,476 effective December 1, 2016. This rule will result in \$95,810 of increased salaries for 2017, along with an additional \$7,329 in payroll taxes (line 14 on page 16).

Individual salaries not affected by FLSA are budgeted to increase an average 4%. Since raises take effect on July 1, the raise pool is only \$32,510. The budget also assumes the addition of a full-time product sales executive on March 1. This position is expected to significantly increase the popcorn sale in 2017 and both camp card and popcorn sales in 2018. Based on other councils that have added a similar position, the 2017 popcorn sale should increase sufficiently to pay all the costs associated with this position completely, estimated at \$68,588 in 2017.

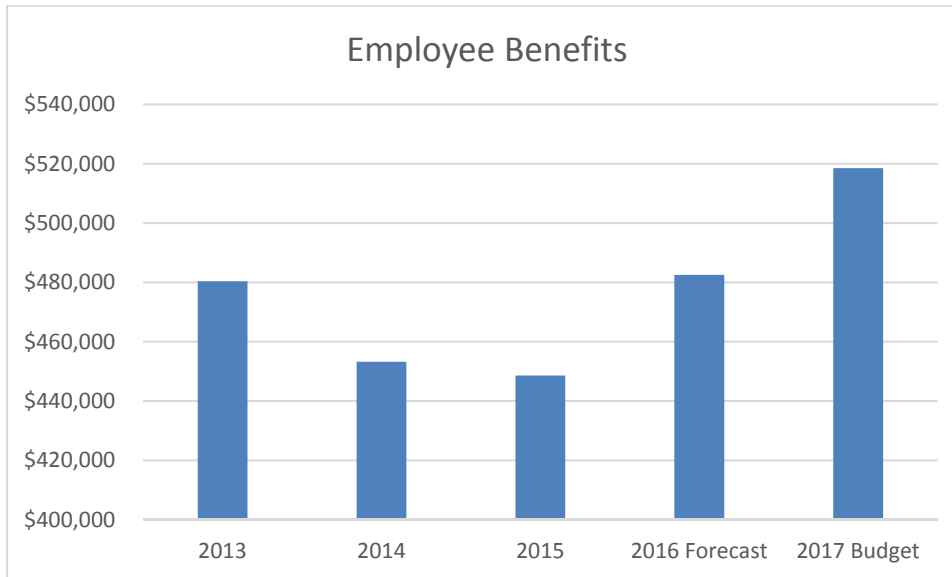
	2013	2014	2015	2016	2017
Employee Salaries	\$2,520,882	\$2,554,888	\$2,570,851	\$2,564,592	\$2,651,862



Employee Benefits – Line 13

This line item represents group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance. The \$35,427 increase over 2016 represents a 7.3% increase, most of which includes a 4.3% increase in major medical insurance and benefits for the product sale executive.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Employee Benefits	\$480,359	\$453,231	\$448,628	\$482,512	\$518,511

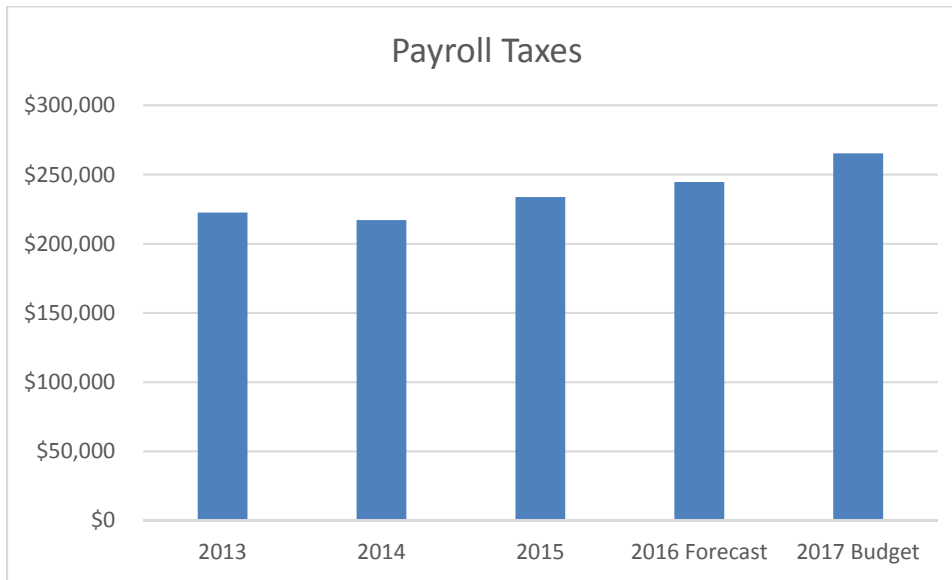


Benefit	2017 Budget
Medical	\$291,280
Retirement Plan	\$139,122
403(b) Match	\$44,493
Dental	\$16,904
Group Accident & Life Insurance	\$15,201
Long-Term Disability Insurance	\$11,511
Total	\$518,511

Payroll Taxes – Line 14

Payroll taxes include employer costs for social security, Medicare, unemployment insurance and workman’s compensation insurance.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Payroll Taxes	\$222,519	\$217,130	\$233,733	\$244,669	\$265,310



Employee Related Expenses – Line 15

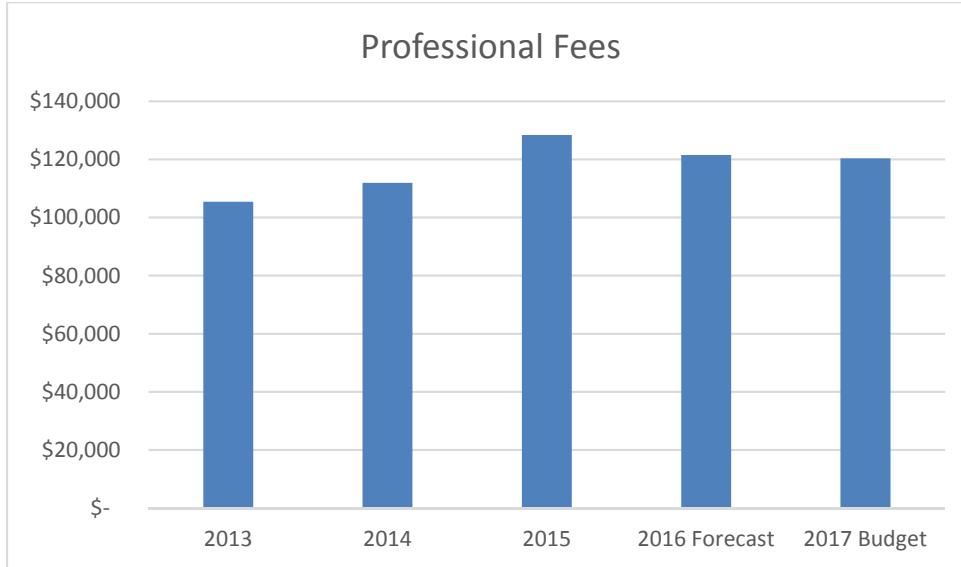
This line item includes interview and moving expenses for staff positions. When staff with experience from other councils are brought in to the Council, the Council helps with relocation and interview expenses. In 2016, the council conducted a national search for a new Scout Executive, which resulted in much higher than normal expenses in this category.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Employee Related	\$678	\$3,494	\$820	\$30,083	\$5,500

Professional Fees – Line 16

This expense includes auditor fees, legal fees, Learning for Life licensing fees, and (in 2016) marketing advice.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Professional Fees	\$105,416	\$111,911	\$128,380	\$121,507	\$120,366

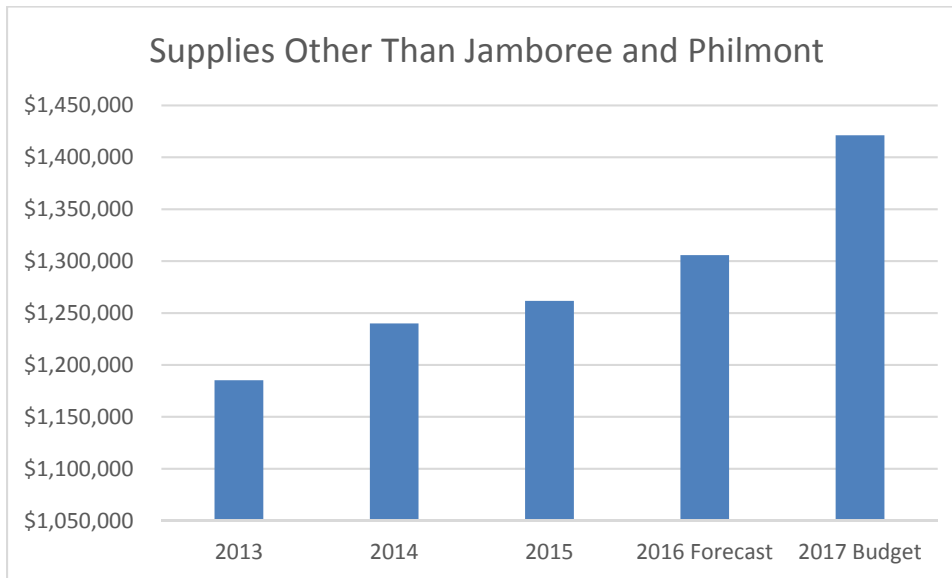


	2013	2014	2015	2016	2017
Audit & Tax Prep	\$23,400	\$23,458	\$23,500	\$24,616	\$24,616
LFL Licensing	\$75,000	\$82,393	\$97,350	\$78,375	\$87,750
Legal	\$7,016	\$6,060	\$7,380	\$8,366	\$8,000
Marketing	\$0	\$0	\$0	\$10,150	\$0

Supplies – Line 17

The Supplies line includes all District and Council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Since National Jamborees occur every four years, and council Philmont contingents occur in select years, those expenses are not included below.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Supplies	\$1,185,295	\$1,240,050	\$1,261,673	\$1,305,852	\$1,421,206



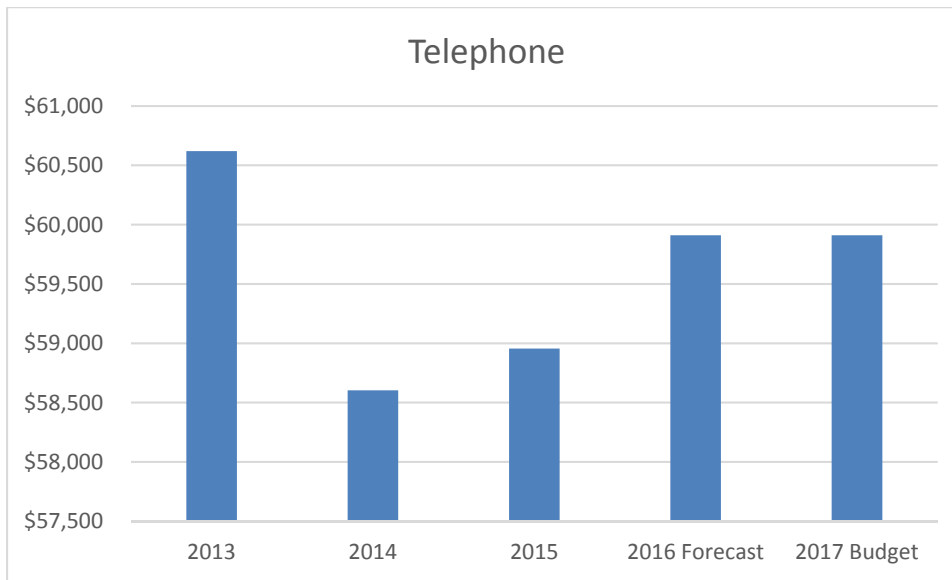
The top six expenses in the supplies category are shown below.

Category	2017 Budget
Summer Camp and Year-Round Camp Food	\$278,500
Other Food, Mostly for Fundraising Events	\$223,485
Summer Camp and Year-Round Camp Supplies	\$199,887
Council Camporee	\$135,000
Day Camp	\$95,412
Learning for Life	\$82,547

Telephone – Line 18

The Council maintains phone service for the Scouting Centers and camps. Staff members who are required to use their cell phones receive a flat partial monthly reimbursement.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Telephone	\$60,620	\$58,604	\$58,956	\$59,910	\$60,410

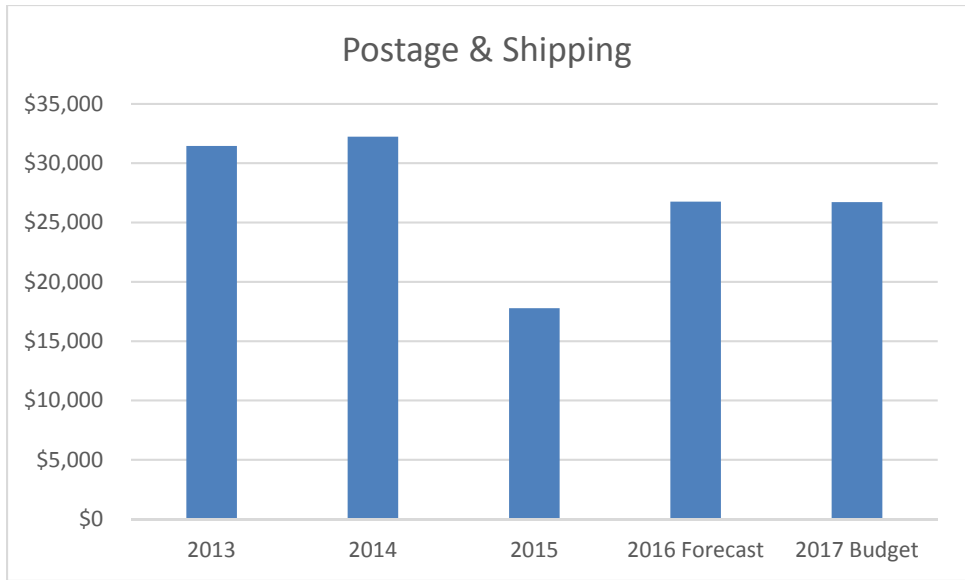


Postage & Shipping – Line 19

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Postage & Shipping	\$31,460	\$32,240	\$17,777	\$26,763	\$26,718

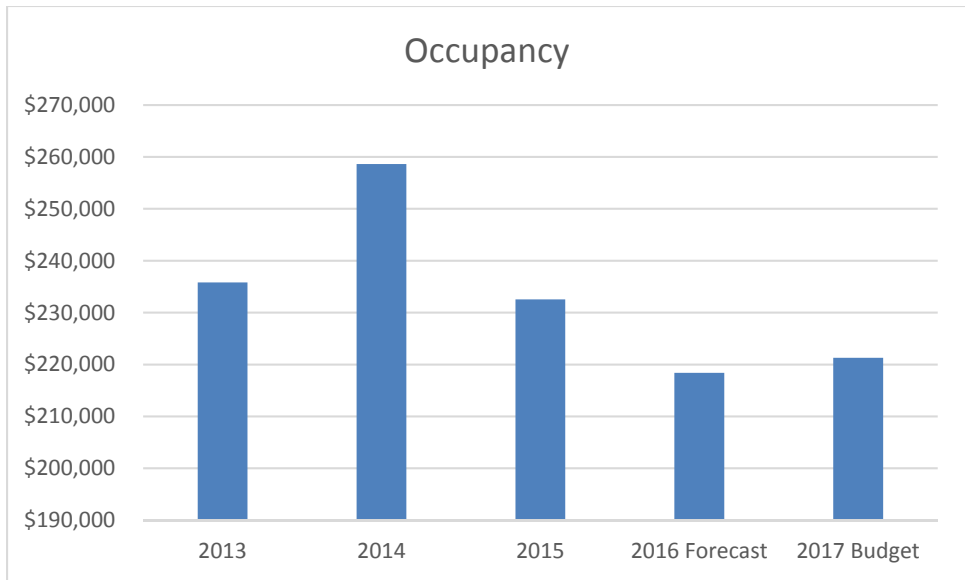
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Occupancy – Line 20

This line includes office space rent for the Brevard Scout Shop, utilities, janitorial costs, repairs and property maintenance, licenses and permits, as well as rental fees charged to district and Council activities.

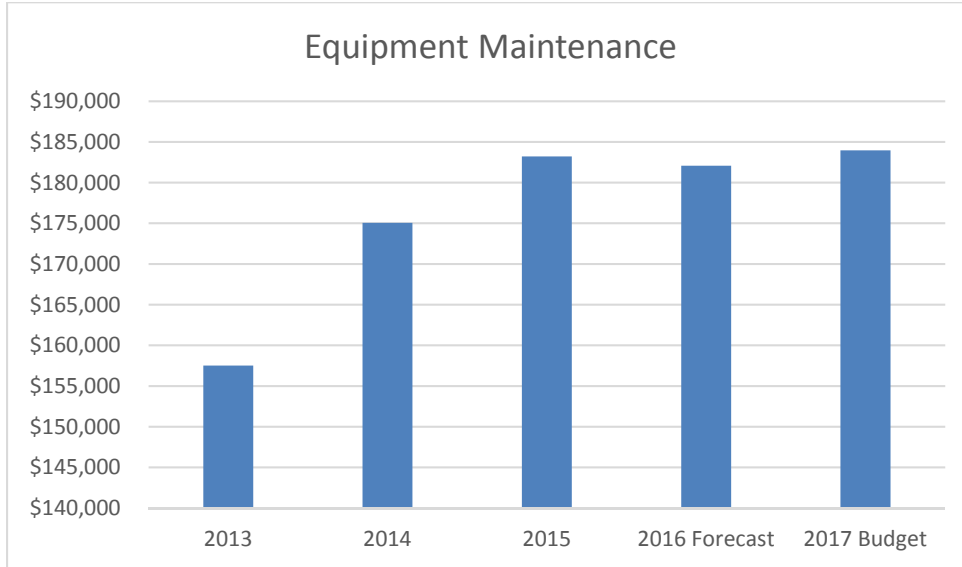
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Occupancy	\$235,825	\$258,615	\$232,562	\$218,394	\$221,293



Maintenance of Equipment – Line 21

This is the cost of repairing, renting and maintaining equipment, such as copy machines and camp equipment.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Equipment Maintenance	\$157,517	\$175,066	\$183,214	\$182,082	\$183,966

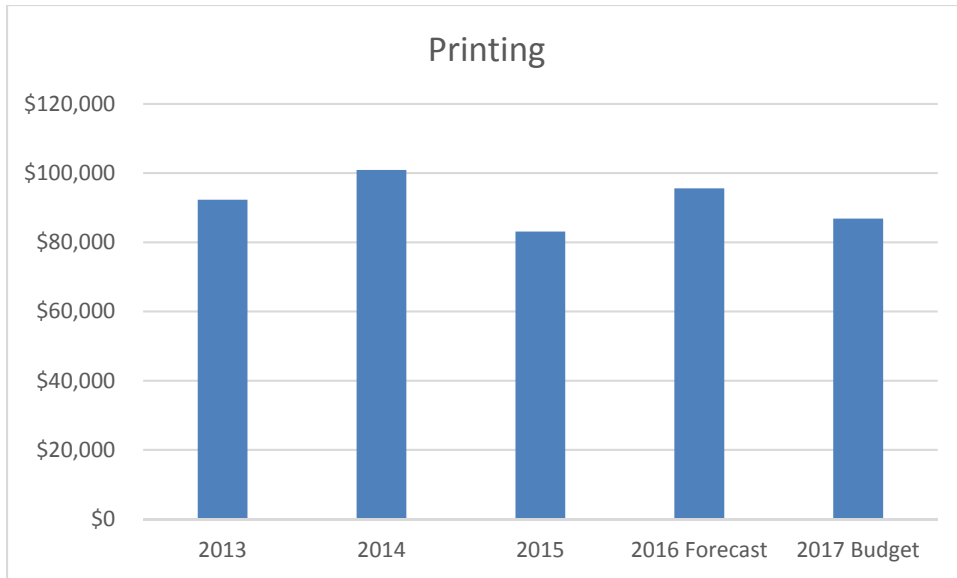


Printing – Line 22

This line includes the costs of in-house and outsourced printing.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Printing	\$92,289	\$100,924	\$83,113	\$95,616	\$86,851

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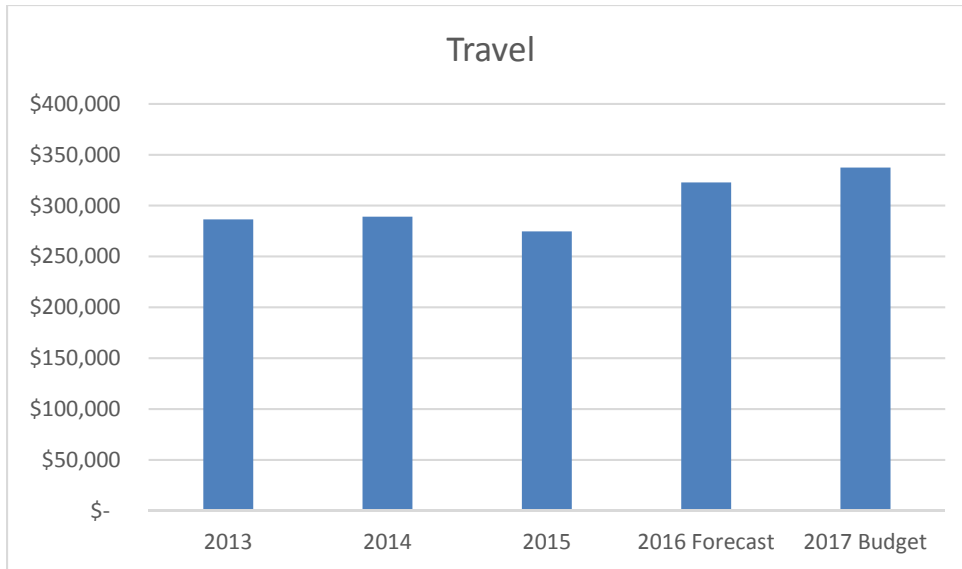


Travel – Line 23

The travel line includes camp and council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. The 2016 and 2017 expenses are significantly higher than previous years, primarily due to expanded transportation costs related to the Learning for Life program. Those costs, which are covered under a grant from Orange County Public Schools and the Department of Education, cover transporting students to a variety of special experiences, including Pioneer Camps, Stem Camps, and Learning to Lead. Learning for Life travel expenses increased \$32,975 from 2015 to 2016 and \$12,109 from 2016 to 2017.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Travel	\$286,371	\$289,162	\$274,627	\$322,801	\$342,710

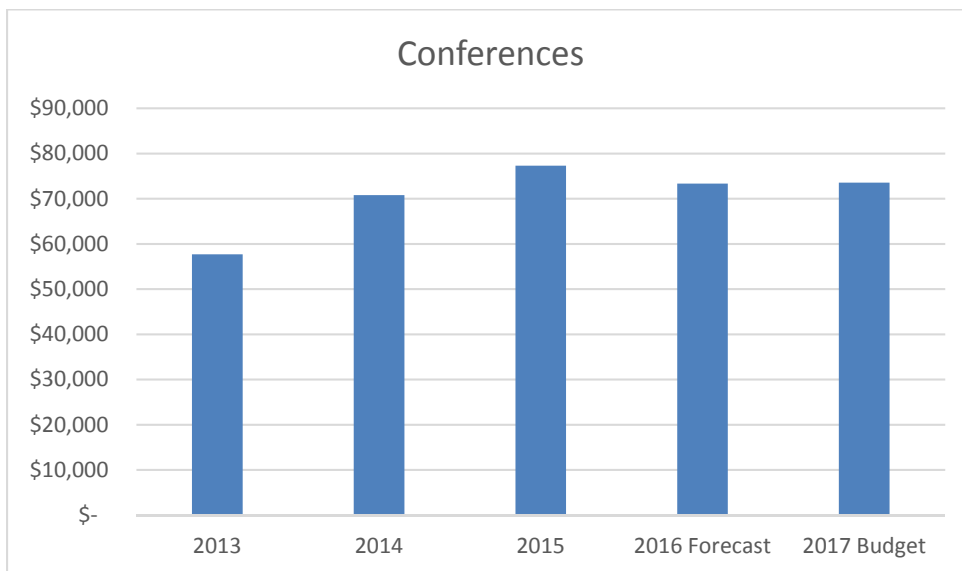
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Conferences & Meetings & Events – Line 24

Scouting professionals attend a professional development series required during their first three years of employment. Funds in this category also underwrite the costs of training experiences for professional staff members, conferences that the Scout Executive is required to attend, and a modest amount for local staff training. This category also includes fees paid to send volunteers and seasonal summer camp employees to day camp, resident camp, and C.O.P.E. trainings.

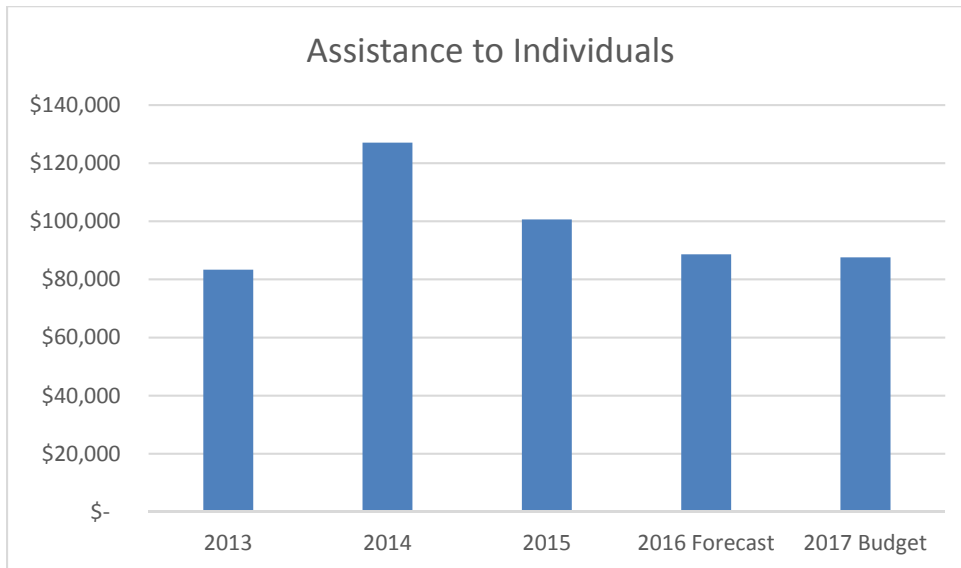
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Conferences	\$57,718	\$70,814	\$77,306	\$73,366	\$74,913



Specific Assistance to Individuals – Line 25

This line covers the cost of camperships, registration and program materials for Scouts and families in need. A main component of this line item is support of our Scoutreach programs that provide Scouting to young people in at-risk areas. Registration fees, uniforms, transportation, food and supplies are all expenses of this program.

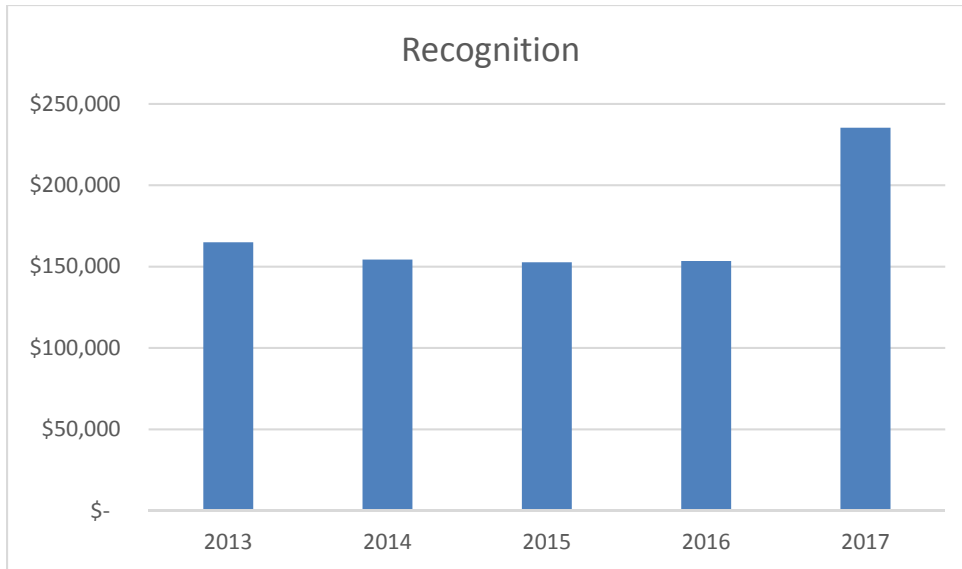
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Assistance to Individuals	\$83,362	\$127,067	\$100,669	\$88,650	\$87,582



Recognition and Awards – Line 26

This line shows expenses for items such as awards for Scouts, volunteers and staff. The largest expenses in this item are \$109,896 for popcorn prizes and \$78,000 for camp card incentives, including the expanded “earn camp free” program in 2017.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Recognition	\$164,999	\$154,389	\$152,683	\$153,490	\$237,405

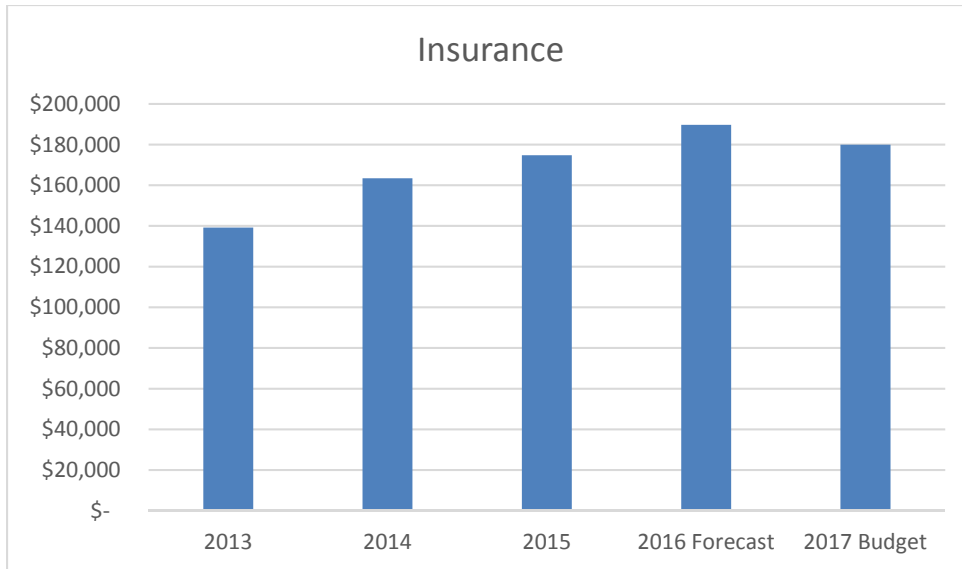


Insurance – Line 27

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness, property, automobile, and directors and officers insurance. A list of expected costs of each of the major categories is shown on page 5. Note that the list does not include the council costs to provide employee insurance such as medical insurance. Note that this budget line and the associated table and chart below do not include the workers compensation and unemployment insurance categories, which are part of the payroll tax, budget line 14 above.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Insurance	\$139,240	\$163,415	\$174,733	\$189,673	\$179,951

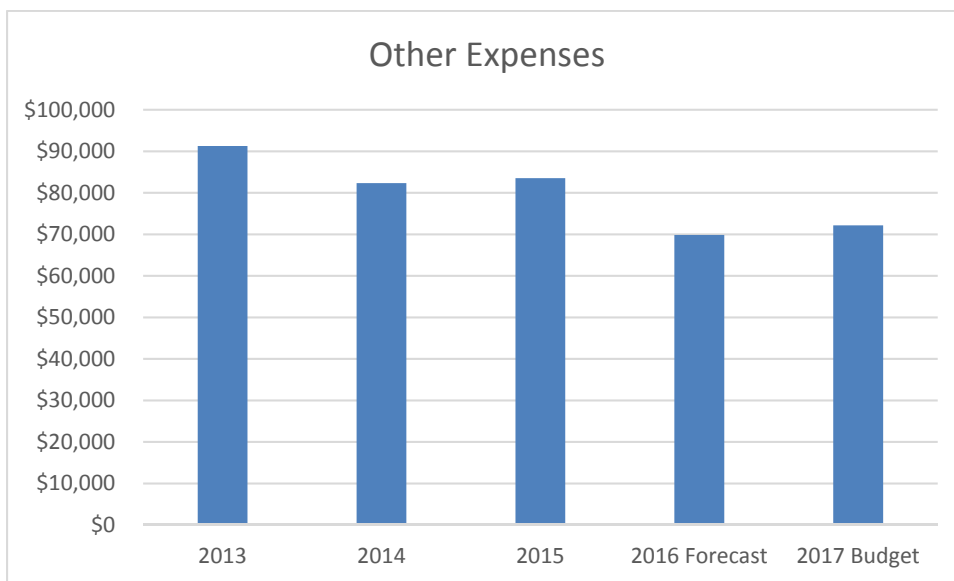
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Other Expenses – Line 28

This line covers expenses that do not fit into any of the other categories, primarily costs of credit card processing, bank fees, and bad debt.

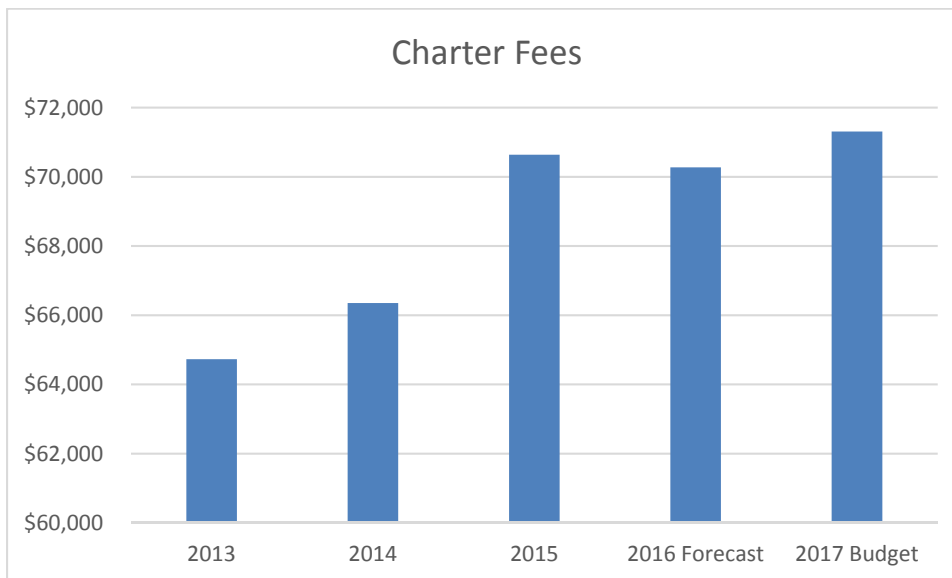
	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Other Expenses	\$91,276	\$82,338	\$83,549	\$69,863	\$72,173



Charter and National Service Fee – Line 29

This line includes fees paid to the BSA National Council for Council registration, program and computer support based on a national formula.

	Actuals			Forecast	Budget
	2013	2014	2015	2016	2017
Charter Fees	\$64,730	\$66,352	\$70,639	\$70,272	\$71,312



Events Not Shown in Above Presentation

National Jamboree - Held every four years, the National Jamboree is held at the Summit in West Virginia. In 2017, the council will send five troops of Boy Scouts and two crews of Venture Scouts. Most of the income flows into the Activities budget and most expenses are recorded in the Supplies category.

Council Philmont Contingent – Some years, the council sends a contingent to Philmont Scout Ranch in New Mexico. The income flows into the Activities budget and expenses are recorded in the Supplies category.

	2013 Jamboree Actual	2017 Jamboree Budget	2014 Philmont Actual	2016 Philmont Forecast
Income	\$502,366	\$503,500	\$80,575	\$86,195
Expenses	\$527,553	\$475,000	\$76,527	\$75,485